

By: Springer

H.B. No. 1370

A BILL TO BE ENTITLED

AN ACT

relating to sales and use tax information provided to certain local governmental entities.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Sections 321.3022(a-1) and (a-2), Tax Code, are amended to read as follows:

(a-1) Except as otherwise provided by this section, the comptroller on request shall provide to a municipality or other local governmental entity that has adopted a tax under this chapter:

(1) information relating to the amount of tax paid to the municipality or other local governmental entity under this chapter during the preceding or current calendar year by each person doing business in the municipality or other local governmental entity who annually remits to the comptroller state and local sales tax payments of more than \$5,000; ~~and~~

(2) information relating to the gross sales, taxable sales, and taxable purchases by each person doing business in the municipality or other local governmental entity by individual outlet as reported to the comptroller on a sales and use tax return;  
and

(3) any other information as provided by this section.

(a-2) The comptroller on request shall provide to a municipality or other local governmental entity that has adopted a

1 tax under this chapter and that does not impose an ad valorem tax,  
2 or a municipality or other local governmental entity with a  
3 population less than 150,000 that has adopted a tax under this  
4 chapter, information relating to the amount of tax paid to the  
5 municipality or other local governmental entity under this chapter  
6 during the preceding or current calendar year by each person doing  
7 business in the municipality or other local governmental entity who  
8 annually remits to the comptroller state and local sales tax  
9 payments of more than \$100 [~~\$500~~].

10 SECTION 2. Section 323.3022(b), Tax Code, is amended to  
11 read as follows:

12 (b) Except as otherwise provided by this section, the  
13 comptroller on request shall provide to a county or other local  
14 governmental entity that has adopted a tax under this chapter:

15 (1) information relating to the amount of tax paid to  
16 the county or other local governmental entity under this chapter  
17 during the preceding or current calendar year by each person doing  
18 business in the county or other local governmental entity who  
19 annually remits to the comptroller state and local sales tax  
20 payments of more than \$5,000; [~~and~~]

21 (2) information relating to the gross sales, taxable  
22 sales, and taxable purchases by each person doing business in the  
23 county or other local governmental entity by individual outlet as  
24 reported to the comptroller on a sales and use tax return; and

25 (3) any other information as provided by this section.

26 SECTION 3. The following provisions of the Tax Code are  
27 repealed:

1           (1) Sections 321.3022(c) and (d); and

2           (2) Sections 323.3022(d) and (e).

3           SECTION 4. The changes in law made by this Act apply only to  
4 a request for information made on or after the effective date of  
5 this Act.

6           SECTION 5. This Act takes effect September 1, 2017.